

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re : **Chapter 11**
:
INTERNATIONAL SHIPHOLDING : **Case No. 16-12220 (DSJ)**
CORPORATION,¹ :
:
: **Jointly Administered**
:
Reorganized Debtors. :
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**ORDER GRANTING GUC TRUSTEE’S EIGHTH (NON-SUBSTANTIVE)
OMNIBUS OBJECTION TO CLAIMS (BOOKS AND RECORDS,
AMENDED/SUPERSEDED AND LATE FILED CLAIMS)**

Upon the objection (the “Objection”)² of the GUC Trustee for entry of an order (this “Order”) (a) disallowing, expunging and/or modifying the claims identified on **Schedule 1-A**, **Schedule 1-B**, **Schedule 2**, and **Schedule 3** (collectively, the “Disputed Claims”) in each case pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007, and the Objection Procedures, all as more fully set forth in the Objection; and upon the Michaelson Declaration; and the Court having found that it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated December 1, 2016, and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Objection is in the best interests of the Reorganized Debtors, their creditors, and other parties in interest; and the Court

¹ The remaining Reorganized Debtor in these cases, along with the last four digits of its federal tax identification number, is: International Shipholding Corporation (9662). The service address for the Reorganized Debtor is 2200 Eller Drive, P.O. Box 13038, Fort Lauderdale, FL 33316.

² Capitalized term used but not otherwise defined herein shall have the meanings ascribed to them in the Objection.

having found that the GUC Trustee provided appropriate notice of the Objection and the opportunity for a hearing on the Objection under the circumstances; and the Court having reviewed the Objection and the Declaration; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is sustained to the extent set forth herein.
2. The Books and Records Claims identified on **Schedule 1-A** attached hereto are disallowed and expunged in their entirety.
3. The Books and Records Claim identified on **Schedule 1-B** attached hereto is modified as set forth in the column titled “Modified Claim Amount” on **Schedule 1-B**.
4. The Amended Claims identified on **Schedule 2** attached hereto are disallowed and expunged in their entirety.
5. The Late Filed Claims identified on **Schedule 3** attached hereto are disallowed and expunged in their entirety.
6. Kroll, the noticing and claims agent, is authorized to update the Claims Register to reflect the relief granted in this Order.
7. Entry of this Order is without prejudice to the GUC Trustee’s right to object to any other Claims in these chapter 11 cases or to further object to the Disputed Claims (to the extent they are not disallowed and expunged pursuant to this Order) on any grounds whatsoever, at a later date.
8. Each Disputed Claim and the Objection by the GUC Trustee to each Disputed Claim as addressed in the Objection and as identified in **Schedule 1-A**, **Schedule 1-B**,

Schedule 2, and **Schedule 3** attached hereto constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Disputed Claim. Any stay of this Order shall apply only to the contested matter which involves such creditor and shall not act to stay the applicability or finality of this Order with respect to the other contested matters covered hereby.

9. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

10. The GUC Trustee is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

11. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____, 2025

THE HONORABLE DAVID S. JONES
UNITED STATES BANKRUPTCY JUDGE

Schedule 1-A

Books and Records Claims

Schedule 1-A

Books and Records Claims

The Basis for Proposed Disallowance is Further Discussed in Paragraph 12 of the Objection

Name of Claimant	Debtor	Date Claim Filed	Claim Number	Asserted Claim Amount	Basis for Proposed Disallowance
AIU Insurance Company,AIG Specialty Insurance Company, American Home Assurance Company, Commerce & Industry Insurance Company, Illinois National Insurance Company, The Insurance Company of the State of Pennsylvania, Lexington Insurance Company, National Union Fire Insurance Company of Pittsburgh, PA, New Hampshire American International Group Inc., Eric S. Manne 175 Water Street, 15th Floor New York, NY 10038	International Shipholding Corporation	11/4/2016	186	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$Unliquidated Priority: \$0.00 Unsecured: \$Unliquidated Total: \$Unliquidated	No liability pursuant to the Debtors' books and records. Insufficient documentation.
Federal Insurance Company c/o Chubb 436 Walnut Street, WA04K Philadelphia, PA 19106	International Shipholding Corporation	12/13/2016	1234	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$Unliquidated Total: \$Unliquidated	No liability pursuant to the Debtors' books and records. Insufficient documentation.
Franchise Tax Board Bankuptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952	Waterman Steamship Corporation	9/23/2016	113	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$Unliquidated Total: \$Unliquidated	No liability pursuant to the Debtors' books and records. Insufficient documentation.
Gulf Sulphur Services, Ltd. LLLP Stephen L. Williamson 1100 Poydras Street Suite 3300 New Orleans, LA 70163	Sulphur Carriers, Inc.	12/15/2016	1288	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$Unliquidated Total: \$Unliquidated	No liability pursuant to the Debtors' books and records. Insufficient documentation.
Kingsley and Kingsley as attorneys for Great American Insurance Company of New York Inc 91 W. Cherry St Hicksville, NY 11801	Mary Ann Hudson, LLC	9/12/2016	30	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$Unliquidated Total: \$Unliquidated	No liability pursuant to the Debtors' books and records. Insufficient documentation.
Manufacturers Alliance Insurance Company Jude Nascimento, Corp. Dir. Credit Risk Mgmt. Joseph Garzone, AVP Finance c/o PMA COMPANIES 380 Sentry Parkway Blue Bell, PA 19422	International Shipholding Corporation	12/12/2016	1231	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$Unliquidated Total: \$Unliquidated	No liability pursuant to the Debtors' books and records. Insufficient documentation.
Matson Navigation Company, Inc. c/o Hughes Hubbard & Reed LLP Attn: Kathryn A. Coleman, Esq. & Christopher Gartman, Esq. One Battery Park Plaza New York, NY 10004	Waterman Steamship Corporation	12/15/2016	1281	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$Unliquidated Total: \$Unliquidated	No liability pursuant to the Debtors' books and records. Insufficient documentation.
State of Connecticut Attorney Liz Austin Pullman & Comley LLC 850 Main Street Bridgeport, CT 06601-7006	International Shipholding Corporation	12/15/2016	1306	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$Unliquidated Total: \$Unliquidated	No liability pursuant to the Debtors' books and records. Insufficient documentation.

Schedule 1-A

Books and Records Claims
The Basis for Proposed Disallowance is Further Discussed in Paragraph 12 of the Objection

Name of Claimant	Debtor	Date Claim Filed	Claim Number	Asserted Claim Amount	Basis for Proposed Disallowance
Stuart, Irvin Address Redacted	International Shipholding Corporation	2/18/2018	1485	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$17,903.97 Total: \$17,903.97	Claim is for equity, and pursuant to Article 5.4 of the Plan, there are no obligations with respect to the Debtors' obligatons under pre-petition shares are cancelled. In addition, Claim was filed after the General Bar Date and also listed on Schedule 3.
Treasurer of Virginia Division of Unclaimed Property P.O. Box 2478 Richmond, VA 23218	International Shipholding Corporation	1/19/2017	1417	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$Unliquidated Total: \$Unliquidated	No liability pursuant to the Debtors' books and records. Insufficient documentation.

Schedule 1-B

Books and Records Claims

Schedule 1-B

Books and Records Claims
The Basis for Proposed Disallowance is Further Discussed in Paragraph 13 of the Objection

Name of Claimant	Debtor	Date Claim Filed	Claim Number	Asserted Claim Amount	Basis for Modification	Modified Claim Amount
U.S. Customs and Border Protection Attn: Revenue Division, Bankruptcy Team 6650 Telecom Dr., Suite 100 Indianapolis, IN 46278	Central Gulf Lines, Inc.	2/23/2018	1486	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$39,092.89 Unsecured: \$5,731,049.04 Total: \$5,770,141.93	The priority portion of the claim has been paid. Claim 1486 is also listed on Schedule 2.	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$5,731,049.04 Total: \$5,731,049.04

Schedule 2

Amended Claims

Schedule 2

Amended & Superseded Claims
The Basis for Proposed Disallowance is Further Discussed in Paragraph 14 of the Objection

Name of Claimant	Debtor	Date Claim Filed	Claim Number	Asserted Claim Amount	Basis for Disallowance	Surviving Debtor	Surviving Claim Number	Date Surviving Claim Filed	Surviving Claim Amount
BMO Harris Equipment Finance Company c/o Christopher Caplinger 601 Poydras Street, Suite 2775 New Orleans, LA 70130	Suplphur Carriers, Inc.	12/16/2016	1316	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$Unliquidated Total: \$Unliquidated	Claim has been amended and superseded by the Surviving Claim.	International Shipholding Corporation	1474	8/2/2017	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$9,000,000.00 Total: \$9,000,000.00
BMO Harris Equipment Finance Company c/o Christopher Caplinger 601 Poydras Street, Suite 2775 New Orleans, LA 70130	International Shipholding Corporation	12/16/2016	1354	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$Unliquidated Total: \$Unliquidated	Claim has been amended and superseded by the Surviving Claim.	International Shipholding Corporation	1474	8/2/2017	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$9,000,000.00 Total: \$9,000,000.00
Department of the Treasury - Internal Revenue Service P.O. BOX 7346 Philadelphia, PA 19101-7346	International Shipholding Corporation	10/24/2016	165	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$24,268.39 Unsecured: \$704,004.64 Total: \$728,273.93	Claim has been amended and superseded by the Surviving Claim.	International Shipholding Corporation	1488	3/22/2018	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$704,004.64 Total: \$704,004.64
Wells Fargo Vendor Financial Services, LLC Attn: Lisa Boddicker 1010 Thomas Edison Blvd, SW Cedar Rapids, IA 52404	U.S. United Ocean Services, LLC	12/13/2026	1150	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$10,091.43 Total: \$10,091.43	Claim has been amended and superseded by the Surviving Claim.	U.S. United Ocean Services, LLC	1487	2/28/2018	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$10,471.43 Total: \$10,471.43
U.S. Customs and Border Protection Attn: Revenue Division, Bankruptcy Team 6650 Telecom Dr., Suite 100 Indianapolis, IN 46278	Central Gulf Lines, Inc.	1/12/2017	1420	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$513,388.18 Unsecured: \$5,731,049.04 Total: \$6,244,437.22	Claim has been amended and superseded by the Surviving Claim. Surviving Claim #1486 is also listed on Schedule 1-A.	Central Gulf Lines, Inc.	1486	2/23/2018	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$39,092.89 Unsecured: \$5,731,049.04 Total: \$5,770,141.93

Schedule 3

Late Filed Claims

Schedule 3

Late Filed Claims

The Basis for Proposed Disallowance is Further Discussed in Paragraphs 15 and 16 of the Objection

Name of Claimant	Debtor	Date Claim Filed	Claim Number	Asserted Claim Amount	Basis for Disallowance
Marunda Utama Engineering PTE LTD c/o Verity Partners 180 Paya Lebar Road 07-07 Yi Guang Building 409032 Singapore	LMS Shipmanagement, Inc.	8/19/2000	1496	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$41,625.00 Total: \$41,625.00	Claim was filed after the General Bar Date.
Pitney Bowes Global Financial Services LLC Pitney Bowes Inc 27 Waterview Dr, 3rd Fl Shelton, CT 06484	International Shipholding Corpora	10/4/2017	1484	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$7,993.11 Total: \$7,993.11	Claim was filed after the General Bar Date.
Stuart, Irvin Address Redacted	International Shipholding Corpora	2/18/2018	1485	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$17,903.97 Total: \$17,903.97	Claim was filed after the General Bar Date. In addition, Claim is for equity, and also listed on Schedule 1.
Yang, Lily Address Redacted	International Shipholding Corpora	1/2/2021	1497	503(b)(9): \$0.00 Other Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 Unsecured: \$500.00 Total: \$500.00	Claim was filed after the General Bar Date.